

Appln. No. 10/714,021  
Reply to Office Action of June 13, 2006

### REMARKS

In accordance with the Examiner's request, Applicants have replaced the title of the invention with the new title suggested by the Examiner. Applicants respectfully request reconsideration of the prior art rejections set forth by the Examiner under 35 U.S.C. sections 102 and 103. Applicants respectfully submit that the prior art references of record, whether considered alone, or in combination, fail to either teach or suggest Applicants' presently claimed invention.

More specifically, Applicants presently claimed invention is directed to a new and improved magnetic recording media having first and second magnetic layers formed on or over a support structure. As described in the specifications on page 37, the particle size of an abrasive employed in the upper magnetic layer preferably has an average particle size corresponding to one half of the thickness of the upper magnetic layer. The thickness of the upper magnetic layer is ordinarily in a range of .05  $\mu\text{m}$  to 1.0  $\mu\text{m}$ . It is more preferred that the thickness be in a range of 0.2  $\mu\text{m}$  to 0.8  $\mu\text{m}$ .

Accordingly, as described in the specification, the average particle size for the abrasive employed in the upper magnetic layer is in a range of from 0.1  $\mu\text{m}$  to 0.8  $\mu\text{m}$ . By this amendment, Applicants have modified the independent claim to further specify the specific thickness relationship between the upper and lower magnetic layers. As described in specification on page 40, the upper layer uses a magnetic powder that is provided for satisfying video signal recording and a lower layer uses magnetic powder which provides recording characteristics for an audio signal.

Appln. No. 10/714,021  
Reply to Office Action of June 13, 2006

In the exemplary embodiments as described in the last paragraph on page 50, the magnetic paint solutions for the upper and lower magnetic layers have thickness as shown in table 5 wherein the upper magnetic layer has a thickness that is approximately 1/5 the thickness of the lower magnetic layer. By this amendment, Applicants have modified the independent claims to specify that the lower magnetic layer has a thickness that is at least three times the thickness of the upper magnetic layer. Applicants have discovered that the preferred thickness ranges for the upper and lower magnetic layers advantageously assist in improving the recording and reproduction characteristics for the overall magnetic recording media.

Applicants respectfully submit that the prior art references cited by the Examiner fail to teach or suggest this advance in the art. Accordingly, in light of the foregoing, Applicants submit that all claims now stand in condition for allowance. Applicants have submitted this amendment in conjunction with a Request for Continued Examination so that the Examiner may consider the alternate claims as modified herein.

Date: \_\_\_\_\_

9/13/06

Respectfully submitted,

  
Robert Depke, Reg. No. 37,607ROCKEY, DEPKE, LYONS  
& KITZINGER, LLC

Suite 5450, Sears Tower

Chicago, IL 60606-6306

Tel: (312) 277-2006

Attorneys for Applicant